



# **The Gazette of Meghalaya**

## **EXTRAORDINARY**

### **PUBLISHED BY AUTHORITY**

No. 180

Shillong, Thursday, May 2, 2019

12<sup>th</sup> Vaisakha, 1941 (S. E.)

## **PART-IIA**

### **GOVERNMENT OF MEGHALAYA**

### **EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT**

-----

### **NOTIFICATION**

The 23<sup>rd</sup> April, 2019.

**No.ERTS (T) 4/2019/228.** - In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby makes the following rules further to amend the Meghalaya Goods and Services Tax Rules, 2017, namely:-

1. (1) These rules may be called the Meghalaya Goods and Services Tax (Third Amendment) Rules, 2019.

(2) They shall come into force on the date of issue by the Government.

2. In the Meghalaya Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the first proviso, the following provisos shall be inserted, namely:-

“Provided further that all returns due for the period from the date of the order of cancellation of registration till the date of the order of revocation of cancellation of registration shall be furnished by the said person within a period of thirty days from the date of order of revocation of cancellation of registration:

Provided also that where the registration has been cancelled with retrospective effect, the registered person shall furnish all returns relating to period from the effective date of cancellation of registration till the date of order of revocation of cancellation of registration

within a period of thirty days from the date of order of revocation of cancellation of registration.”

3. In the said rules, in rule 62,-

a) in the marginal heading, for the words “Form and manner of submission of quarterly return by the composition supplier”, the words “Form and manner of submission of statement and return” shall be substituted;

b) in sub-rule (1), -

(i) for the portion beginning with the words and figures “paying tax under section 10” and ending with letters and figures “**FORM GSTR-4**”, the following shall be substituted, namely:-

“paying tax under section 10 or paying tax by availing the benefit of notification of the Government, ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7th March, 2019, shall-

(i) furnish a statement, every quarter or, as the case may be, part thereof, containing the details of payment of self-assessed tax in **FORM GST CMP-08**, till the 18<sup>th</sup> day of the month succeeding such quarter; and

(ii) furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4**, till the thirtieth day of April following the end of such financial year,”;

(ii) the proviso shall be omitted;

c) in sub-rule (2), for the portion beginning with the words “return under” and ending with the words “other amount”, the following shall be substituted, namely:-

“statement under sub-rule (1) shall discharge his liability towards tax or interest”;

d) in sub-rule (4),-

- (i) after the words and figures “opted to pay tax under section 10” the words, letters, figures and brackets “or by availing the benefit of notification of the Government, ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7th March, 2019” shall be inserted;
- (ii) in the Explanation,-
- (A) after the words “not be eligible to avail”, the word “of” shall be omitted;
- (B) after the words “opting for the composition scheme”, the words, letters, figures and brackets “or opting for paying tax by availing the benefit of notification of the Government, ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7th March, 2019” shall be inserted;
- e) in sub-rule (5), for the words, figures and letters “the details relating to the period prior to his opting for payment of tax under section 9 in **FORM GSTR- 4** till the due date of furnishing the return for the quarter ending September of the succeeding financial year or furnishing of annual return of the preceding financial year, whichever is earlier”, the words, letters and figures “a statement in **FORM GST CMP-08** for the period for which he has paid tax under the composition scheme till the 18th day of the month succeeding the quarter in which the date of withdrawal falls and furnish a return in **FORM GSTR-4** for the said period till the thirtieth day of April following the end of the financial year during which such withdrawal falls” shall be substituted;
- f) after sub-rule (5), the following sub-rule shall be inserted, namely:-
- “(6) A registered person who ceases to avail the benefit of notification of the Government, ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7th March, 2019, shall, where required, furnish a statement in **FORM GST CMP-08** for the period for which he has paid tax by availing the benefit under the said notification till the 18th day of the month succeeding the quarter in which the date of cessation takes place and furnish a return in **FORM GSTR - 4** for the said period till the thirtieth day of April following the end of the financial year during which such cessation happens.”.

4. In the said rules, after **FORM GST CMP-07**, the following form shall be inserted, namely:-

**“Form GST CMP - 08**

*[See rule 62]*

**Statement for payment of self-assessed tax**

												Financial Year					
												Quarter					
1.	GSTIN																
2.	(a)	Legal name	<Auto>														
	(b)	Trade name	<Auto>														
	(c)	ARN	<Auto> (After filing)														
	(d)	Date of filing	<Auto> (After filing)														

**3. Summary of self-assessed liability**

**(net of advances, credit and debit notes and any other adjustment due to amendments etc.)**

(Amount in ₹ in all tables)

Sl. No.	Description	Value	Integrated tax	Central tax	State/ UT tax	Cess
1	2	3	4	5	6	7
1.	Outward supplies (including exempt supplies)					
2.	Inward supplies attracting reverse charge including import of services					
3.	Tax payable (1+2)					
4.	Interest payable, if any					
5.	Tax and interest paid					

## 4. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place :

Name of Authorised Signatory

Date:

Designation/Status

**Instructions:**

1. The taxpayer paying tax under the provisions of section 10 of the Meghalaya Goods and Services Tax Act, 2017 or by availing the benefit of notification ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7<sup>th</sup> March, 2019 shall make payment of tax on quarterly basis by the due date.
2. Adjustment on account of advances, credit/debit notes or rectifications shall be reported against the liability.
3. Negative value may be reported as such if such value comes after adjustment.
4. If the total tax payable becomes negative, then the same shall be carried forward to the next tax period for utilising the same in that tax period.
5. Interest shall be leviable if payment is made after the due date.
6. ‘Nil’ Statement shall be filed if there is no tax liability due during the quarter.”.

5. In the said rules, in **FORM GST REG-01**, after instruction number 16, the following instruction shall be inserted, namely:-

“17. Taxpayers who want to pay tax by availing benefit of notification No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7<sup>th</sup> March, 2019, as amended, shall indicate such option at serial No. 5 and 6.1(iii) of this Form.”

**H. MARWEIN,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 181

Shillong, Thursday, May 2, 2019

12<sup>th</sup> Vaisakha, 1941 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 23<sup>rd</sup> April, 2019.

**No.ERTS(T) 4/2019/229.** - In exercise of the powers conferred by section 148 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017) (hereafter in this notification referred to as the said Act), the Government of Meghalaya, on the recommendations of the Council, hereby notifies the registered persons paying tax under the provisions of section 10 of the said Act or by availing the benefit of notification of the Government, ERTS Department No. 02/2019– State Tax (Rate), issued *vide* No. ERTS (T) 4/2019/40, dated the 7th March, 2019, (hereinafter referred to as “the said notification”) as the class of registered persons who shall follow the special procedure as mentioned below for furnishing of return and payment of tax.

2. The said persons shall furnish a statement, every quarter or, as the case may be, part thereof containing the details of payment of self-assessed tax in **FORM GST CMP-08** of the Meghalaya Goods and Services Tax Rules, 2017, till the 18<sup>th</sup> day of the month succeeding such quarter.

3. The said persons shall furnish a return for every financial year or, as the case may be, part thereof in **FORM GSTR-4** of the Meghalaya Goods and Services Tax Rules, 2017, on or before the 30<sup>th</sup> day of April following the end of such financial year.

4. The registered persons paying tax by availing the benefit of the said notification, in respect of the period for which he has availed the said benefit, shall be deemed to have complied with the provisions of section 37 and section 39 of the said Act if they have furnished **FORM GST CMP-08** and **FORM GSTR-4** as provided in para 2 and para 3 above.

**H. MARWEIN,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

---

No. 182

Shillong, Thursday, May 2, 2019

12<sup>th</sup> Vaisakha, 1941 (S. E.)

---

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 23<sup>rd</sup> April, 2019.

**No.ERTS(T) 4/2019/230.-** In exercise of the powers conferred by section 164 of the Meghalaya Goods and Services Tax Act, 2017 (Act 10 of 2017), the Government of Meghalaya hereby appoints the 21<sup>st</sup> day of June, 2019, as the date from which the provisions of the Meghalaya Goods and Services Tax (Fourteenth) Amendment Rules, 2018 rule 12 of [Notification No.74/2018–State Tax issued *vide* No.ERTS(T) 65/2017/Pt/444, dated the 31<sup>st</sup> December, 2018, published in the Gazette of Meghalaya, Extraordinary, Part II A, *vide* number 46, dated the 29<sup>th</sup> January, 2019], shall come into force.

**H. MARWEIN,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.



# The Gazette of Meghalaya

EXTRAORDINARY

PUBLISHED BY AUTHORITY

No. 183

Shillong, Thursday, May 2, 2019

12<sup>th</sup> Vaisakha, 1941 (S. E.)

## PART-IIA

GOVERNMENT OF MEGHALAYA

EXCISE, REGISTRATION, TAXATION & STAMPS DEPARTMENT

-----

### NOTIFICATION

The 23<sup>rd</sup> April, 2019.

#### **Removal of Difficulty Order No. 5/2019 State Tax**

**No.ERTS(T) 4/2019/231.** - WHEREAS, sub-section (2) of section 29 of the Meghalaya Goods and Services Tax Act, 2017 (hereinafter referred to as the 'MGST Act') provides for cancellation of registration by proper officer in situations described in clause (a) to clause (e) as under:-

- (a) a registered person has contravened such provisions of the Act or the rules made thereunder as may be prescribed; or
- (b) a person paying tax under section 10 has not furnished returns for three consecutive tax periods; or
- (c) any registered person, other than a person specified in clause (b), has not furnished returns for a continuous period of six months; or
- (d) any person who has taken voluntary registration under sub-section (3) of section 25 has not commenced business within six months from the date of registration; or
- (e) registration has been obtained by means of fraud, willful misstatement or suppression of facts:

Provided that the proper officer shall not cancel the registration without giving the person an opportunity of being heard.



AND WHEREAS, sub-section (1) of section 169 of the MGST Act provides for service of notice (opportunity of being heard); clause (c) and (d) of said sub-section are as under: -

.....

(c) by sending a communication to his e-mail address provided at the time of registration or as amended from time to time; or

(d) by making it available on the common portal; or

.....

AND WHEREAS, sub-section (1) of Section 30 provides for revocation of cancellation of the registration within thirty days from the date of service of the cancellation order.

AND WHEREAS, sub-section (1) of section 107 of the MGST Act provides for filing appeal by any person aggrieved by any decision or order passed by an adjudicating authority within three months from the date on which the said decision or order is communicated to such person and sub-section (4) of section 107 of the MGST Act empowers the Appellate Authority that it may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month.

AND WHEREAS, a large number of registrations have been cancelled under sub-section (2) of section 29 of the MGST Act by the proper officer by serving notices as per clause (c) and clause (d) of sub-section (1) of section 169 of the MGST Act and the period of thirty days provided for revocation of cancellation order in sub-section (1) of section 30 of the MGST Act, the period for filing appeal under section (1) of section 107 of the MGST Act and also the period of condoning the delay provided in sub-section (4) of Section 107 of the MGST Act has elapsed; the registered persons whose registration have been cancelled under sub-section (2) of section 29 of the MGST Act are unable to get their cancellation of registration revoked despite having fulfilled all the requirements for revocation of cancellation of registration. GST being a new Act, these taxpayers were not familiar with the manner of service of notice by e-mail or making available at portal in comparison to earlier regime where manual service of notice was provided, as a result whereof certain difficulties have arisen in giving effects to the provisions of sub-section (1) of section 30 of the MGST Act;

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Meghalaya Goods and Services Tax Act, 2017, the Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely: —

Short title.—This Order may be called the Meghalaya Goods and Services Tax (Fifth Removal of Difficulties) Order, 2019.-

In sub-section (1) of section 30 of the said Act, the following proviso shall be inserted, namely: -

“Provided that the registered person who was served notice under sub-section (2) of section 29 in the manner as provided in clause (c) or clause (d) of sub-section (1) of section 169 and who could not reply to the said notice, thereby resulting in cancellation of his registration certificate and is hence unable to file application for revocation of cancellation of registration under sub-section (1) of section 30 of the Act, against such order passed up to 31<sup>st</sup> March, 2019, shall be allowed to file application for revocation of cancellation of the registration not later than 22<sup>nd</sup> July, 2019.”.

**H. MARWEIN,**

Additional Chief Secretary to the Government of Meghalaya,  
Excise, Registration, Taxation & Stamps Department.